

State of South Dakota

EIGHTY-SEVENTH SESSION
LEGISLATIVE ASSEMBLY, 2012

636T0416

SENATE TAXATION ENGROSSED NO. **SB 91** - 1/30/2012

Introduced by: Senators Novstrup (Al), Kraus, and Peters and Representative Wick

1 FOR AN ACT ENTITLED, An Act to allow shareholders or officers of South Dakota
2 corporations or subchapter S corporations to represent the corporation in property tax
3 appeals at the Office of Hearing Examiners.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF SOUTH DAKOTA:

5 Section 1. That chapter 10-11 be amended by adding thereto a NEW SECTION to read as
6 follows:

7 Any shareholder or officer of a South Dakota corporation or a subchapter S corporation may
8 represent the corporation during a property tax appeal, pursuant to chapter 10-11, to the Officer
9 of Hearing Examiners. No South Dakota corporation or subchapter S corporation may be
10 required to be represented by an attorney during the property tax appeal before the Officer of
11 Hearing Examiners.

